20 Customs.—A brief account of the system of import and export duties may not be out of place here. Under the Interportal Trade Convention entered into with the British Government, Travancore cannot levy any import duties on articles coming into the State from either British India or from Cochin. In lieu, the Travancore Government receives annually a lump sum of Rs. 40,000 from the British Government. But Travancore is permitted to levy import duties, at British tariff rates, on articles coming from places other than in British India or in Cochin. Also, the State is permitted to levy export duties, provided that on timber the *ad valorem* duty shall not exceed 10 per cent. and on other articles it shall not exceed 5 per cent. The result of this arrangement is that the customs revenue of Travancore is mainly derived from her export duties. The average customs revenue of the State may be taken to be about 8 lakhs, of which Rs. 40,000 comes from the British Government, a sum seldom exceeding Rs. 10,000 is derived from import duties levied on articles coming from places not in British India or in Cochin, and about 7½ lakhs is derived from export duties. In other words, nearly 95 per cent. of the customs revenue of Travancore is derived from her export duties. Whatever may be the view in regard to the propriety of export duties from an economic standpoint, in the case of Travancore such duties are inevitable. The export duty on copra and oil was raised during the year and oil-cake was for the first time brought on the tariff list. The export duty on coffee was reduced from 5 to 4 per cent. and on lemon grass oil from 2½ to 1 per cent. In all, export duties are levied on 25 articles.

The customs revenue of the year was Rs. 8,26,079 as against Rs. 7,93,298 in the previous year. The increase was, however, only nominal, being due to the fact that the amount due from the British Government for two years was credited in the accounts during the year under review.

21. Sanitation.—Conservancy establishments were maintained during the year in 47 stations, of which 5 were towns governed by the Town Improvement Regulation. The expenditure incurred by Government on these 5 towns exceeded Rs. 65,000, while the outlay on the other 42 places amounted to about half a lakh of rupees. The total outlay on sanitation was nearly a lakh and quarter. Just two years ago, the then Dewan, when addressing this Assembly, pointed out that the unlimited appropriation of the funds of the State for the conservancy and improvement of towns was wrong in principle and unfair to the general tax-payer. Government adhere to the opinion then expressed. It is observed that, out of a total expenditure of nearly Rs. 71,000 incurred on sanitation in the towns of Trivandrum, Nagercoil, Quilon, Alleppey and Kottayam, over Rs. 65,000 came from the general tax-payer and a little less than Rs. 6,000 was contributed by the people directly benefited. This is a state of things which, in the opinion of Government, should not be permitted to continue. The question will soon be taken up for consideration.

22. Medical Relief.—The Medical Department is one of the strongest in the State. There were maintained during the year 22 hospitals, 21 dispensaries, a leper asylum, a lunatic asylum and 10 grant-in-aid dispensaries. In addition to the Darbar Physician, we have on the staff 3 Surgeons, 9 Assistant Surgeons, 24 Sub-Assistant Surgeons, 12 Apothecaries, 9 Assistant Apothecaries and 29 Hospital Assistants. The total outlay on the Medical Department during the year was about Rs. 3,15,000.

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